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Reg. No. K. 107

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XIX] Trivandrum, Wednesday, 16th October 1974 / 24th Asvina 1896 [No. 724

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATIONS

I

G. O. MS. No. 127/74/TD. *Dated, Trivandrum, 16th October, 1974.*

S. R. O. No. 768|74.—In exercise of the powers conferred by section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963) and in supersession of the Taxes (B) Department Notification No. III issued under G. O. (Ms) 70/74/TD. dated the 1st June, 1974 and published as S. R. O. No. 393/74 in the Kerala Gazette Extraordinary No. 471 dated the 1st June, 1974, the Government of Kerala, having considered it necessary in the public interest so to do, hereby make an exemption in respect of the tax payable under the said Act on the sale of condoms.

Explanatory Note

(This is not a part of the Notification but is intended to indicate the general purport).

In notification No. III issued in G. O. (Ms) 70/74/TD. dated 1-6-1974 (S. R. O. No. 393/74) the Government reduced the rate of

salestax on condoms to 2 percent. It is now considered by the Government that condoms should be completely exempted from salestax. The notification is intended to achieve the above object.

II

S R. O. No. 769|74.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956) and in supersession of the Taxes (B) Department Notification No. V issued under G. O. Ms. 70/74/TD. dated the 1st. June, 1974 and published as S. R. O. No. 395/74 in the Kerala Gazette Extraordinary No. 471 dated the 1st June, 1974 the Government of Kerala being satisfied that it is necessary so to do in the public interest, hereby direct that no tax shall be payable under the said Act by any dealer having his place of business in the State of Kerala, in respect of the sale by him from any such place of business, of condoms, in the course of inter-State trade or commerce.

Explanatory Note

(This is not a part of the notification, but is intended to indicate the general purport).

In notification No. V. issued in G. O. Ms. 70/74/TD. dated 1-6-1974 (S. R. O. No. 395/74) the Government reduced to 2 percent the rate of salestax payable under the Central Sales Tax Act, 1956 on the inter-State sales of condoms. It is now considered by the Government that the inter-State sale of condoms should be completely exempted from the tax payable under the Central Sales Tax Act, 1956. The notification is intended to achieve the above object.

By order of the Governor,
Dr. V. VENKITANARAYANAN,
Secretary to Government.

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1974

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GOVERNMENT OF KERALA

Revenue (S) Department

NOTIFICATION

No. 13062/S2/72/RD. *Dated, Trivandrum, 16th October, 1974.*

SREEPANDARAVAKA LANDS (VESTING AND ENFRANCHISEMENT) RULES, 1974

S. R. O. No. 770/74.—In exercise of the powers conferred by section 21 of the Sreepandaravaka Lands (Vesting and Enfranchisement) Act, 1971 (20 of 1971), the Government of Kerala hereby make the following rules, namely:—

RULES

1. *Short title and commencement.*—(1) These rules may be called the Sreepandaravaka Lands (Vesting and Enfranchisement) Rules, 1974.

(2) They shall come into force on the date of their publication in the Gazette.

2. *Definitions.*—In these rules, unless the context otherwise requires,—

(a) "Act" means the Sreepandaravaka Lands (Vesting and Enfranchisement) Act, 1971 (20 of 1971);

(b) "Form" means a form appended to these rules;

(c) "Section" means a section of the Act;

(d) "Special Tahsildar" means the special Tahsildar for Sreepandaravaka Lands, appointed under section 10.

3. *Land-holder to file statement before Special Tahsildar.*—(1) Each Land-holder shall, within six months from the date of commencement of these rules, furnish to the Special Tahsildar a statement duly signed by him showing the extent, ownership and other particulars of the Sreepandaravaka lands held by him on the 31st day of July, 1971.

(2) The statement under sub-rule (1) shall be in Form No. I.

4. *Procedure where no statement is furnished under rule* 3.—(1) If any land-holder fails to furnish a statement under rule 3 within the period specified therefor, the Special Tahsildar shall issue a notice in Form No. 2 to that land-holder requiring him to furnish the statement within fifteen days from the date of service of the notice.

(2) A notice in Form No. 3 containing the list of the holdings in respect of which no statement has been furnished within the period specified in rule 3 shall also be published in the Gazette requiring the landholders to furnish statements in Form No. 1 within fifteen days from the date of publication of such notice.

5. *Procedure by Special Tahsildar on receipt of Statement.*—(1) On receipt of a statement in Form No. I, the Special Tahsildar shall verify or cause to be verified the details specified therein with reference to the records available and by local investigation wherever necessary and pass an order specifying—

(a) the survey number, extent and other particulars of the holding sufficient for its identification;

(b) the name and address of the land-holder;

(c) the amount of basic tax payable in respect of the holding;

(d) the annual rent payable in respect of the holding immediately before the appointed day;

(e) the amount of compensation, if any, payable by the landholder to the Government; and

(f) the date of payment of the first instalment of the compensation, where compensation is payable by the landholder.

(2) An order under sub-rule (1) shall be in Form No. 4.

(3) A copy of the order under sub-rule (1) shall be communicated to the landholder.

6. *Procedure where no statement is furnished under rule* 3 *or rule* 4.—If no statement is furnished either under rule 3 or in pursuance of a notice issued or published under rule 4 in respect of any holding, the Special Tahsildar shall enquire into the details of such lands *suo motu* by following, as far as may be, the procedure specified in rule 5 and pass orders in accordance with the provisions of that rule.

7. *Issue of patta in respect of lands held by landholders.*—The Special Tahsildar shall, as soon as may be, after the order issued under rule 5 or rule 6, in respect of any holding, has become final, issue a patta in Form No. 5 in respect of that holding.

8. *Fixing of compensation.*—(1) The Special Tahsildar, shall after conducting necessary enquiries, determine the compensation payable by the landholders to Government under section 7. He shall prepare a draft compensation roll in Form No. 6 and send copies of it with a notice in Form No. 7 to the landholder concerned to file objections or claims, if any, within 30 days from date of service of the notice. After disposal of the claims or objections, if any, the Special Tahsildar shall prepare the final compensation Roll in Form No. 8 and send copies of it to the landholders with information as to the dates of payment of each instalment and the office to which the amount should be remitted. The compensation amount when paid in instalments shall be realised by 15th January and 15th October of every year along with the basic tax (Kist.) amount by the concerned Taluk Tahsildar.

(2) The Special Tahsildar, shall prepare a register of compensation recoverable from the landholders in the form prescribed for the compensation roll. Two copies of such register shall be prepared, one to be kept in the Taluk Office and the other in the Village Office.

9. *Collection of arrears of rent.*—(1) The Special Tahsildar shall prepare a list of defaulters, showing the amount of arrears of rent due from each landholder under section 13 and send it to the concerned Taluk Tahsildar for recovery.

(2) The arrears of rent for a financial year or the actual arrears outstanding on the appointed day, whichever is less, together with interest thereon, may be paid by the landholder to the Tahsildar of the Taluk in which the holding is situate.

(3) The Tahsildar of the Taluk in which the holding is situate shal remit the arrears collected or paid under section 13 under revenue deposit The amount remitted will be paid to the Executive Officer of the Temple or other officer authorised for the purpose, after deducting the amounts mentioned in sub-section (3) of section 13.

10. *Payment of annuity.*—The annuity payable to the Temple under sub-section (1) of section 6 for every financial year shall be paid by the District Collector, Trivandrum in one lump to the person specifically authorised to receive the same on behalf of the Temple before the 15th day of May of the succeeding financial year.

11. *Registry of Thanathu Land.*—(1) Sreepandaravaka Thanathu lands other than those held on Kuthagapattom and not required for any Government or public purposes may be assigned on registry. The Taluk Tahsildar or any other officer authorised by the Government in this behalf shall prepare a list of such lands before registry proceedings are started.

(2) Applications for assignment shall be made to Government in Form No. 9.

(3) Before considering an application for assignment of land the Tahsildar or the authorised officer shall publish a notice under his signature, inviting objections in writing from interested persons to the registry of the land. The notice shall be in form No. 10. A minimum period of 15 days from the date of its publication, shall be given for preferring objections and the Tahsildar or the authorised officer may, for sufficient reasons to be recorded in writing, admit objections received after that period. The notice shall be published by affixture in a conspicuous place in the land concerned and also in the Village, Panchayat and Taluk Offices of the area concerned.

(4) If no objections or claims are preferred the Tahsildar or the authorised officer shall prepare a list with details of lands, with names of persons eligible for assignment on registry and forward it to Government through the District Collector with his specific recommendations for sanction. In cases where objections or claims have been preferred the Tahsildar or the authorised officer shall enquire into them and forward the applications to the Government with his recommendations. If the Government, after considering the claims or objections and the recommendations of the Tahsildar or authorised officer decide to sanction the registry, they may forward the list to the Tahsildar or the authorised officer who may take further action for the registry of the land by him. In respect of the lands assigned on registry, Patta may be issued in Form No. 5.

(5) Notwithstanding anything contained in these rules the Government may, if they consider it necessary to do so in public interest, assign the lands dispensing with any of the provisions contained in these rules and subject to such conditions, if any, as they may impose.

12. *Land value and other dues to be paid.*—In the case of assignees belonging to Scheduled Castes and Scheduled Tribes no land value and tree value shall be recovered. In the case of other persons with annual income below Rs. 3000 the assignment shall be subject to the payment of land value and tree value at the rates prescribed in rule 10 of the Kerala Land Assignment Rules, 1964. In the case of persons with annual income of Rs. 3000 and above, the full market value shall be realised.

13. *Cancellation of registry in certain cases.*—(1) The registry may be cancelled if it is found that it was grossly inequitable, or was made under a mistake of fact or in excess of the limits of the powers of the assigning authority or that there was an irregularity in the procedure:

Provided that no such cancellation shall be made except after giving the assignee an opportunity of being heard.

(2) In the event of cancellation of the registry the assignee shall not be entitled to compensation for any improvements made on the land.

(3) The authority competent to order such cancellation shall be the authority which granted the registry.

14. *Form of order granting registry.*—The order granting the registry shall be issued in Form No. 11.

15. *Land to be subject to basic tax.*—The assignee shall be liable to pay basic tax on the land.

16. *Assignee liable for cost of survey etc.*—The assignees other than those belonging to the Scheduled Castes and Scheduled Tribes shall also be liable to pay the cost of survey and demarcation charges in accordance with the rates in force.

17. *Existing leases of Thanathu lands on Kuthakapattom.*—The existing leases of Thanathu lands on Kuthakapattom shall be deemed to continue under the Government on the same terms and conditions as under the Temple. On the expiry of the period of the lease, the land and the improvements thereon shall revert to the Government.

18. *Form of appeal.*—An appeal under sub-section (1) of section 11 shall be in Form No. 12 and shall be accompanied by the original or certified copy of the order appealed against.

19. *Procedure in appeal.*—(1) On receipt of an appeal, the District Collector or, as the case may be, the officer empowered by the Government under section 11, may call for the records and documents which he thinks necessary for the disposal of the appeal.

(2) No order shall be passed in appeal without giving the party likely to be affected thereby an opportunity of being heard.

(3) A copy of the order of the Appellate Authority in appeal shall be communicated to the appellant, to the local Tahsildar and to the Special Tahsildar.

20. *Manner of service of notices.*—Any notice, order or other proceedings issued or made under these rules shall be served on the person concerned in the following manner, namely:—

(a) by delivering or tendering the notice or order or proceeding to the person concerned or his authorised agent or some adult member of his family; or

(b) by sending the notice or order or proceeding to the person concerned by registered post; or

(c) if none of the abovesaid modes of service is reasonably practicable, by affixture of the notice or order or proceeding on some conspicuous part of the last known residence or place of business of the person concerned.

21. *Melkanganam Staff.*—The persons whose services are retained under clause (b) of section 15 shall be governed by the provisions in the Kerala Service Rules.

FORM No. 1

(*See* Rule 3)

Statement showing the details of the lands held by a land holder (directly under the temple) showing the nature of his rights over them

(To be submitted to the Special Tahsildar, Sreepandaravaka lands)

Name and address of the landholder:

Sl. No.	*Taluk*	*Village*	*Details of land*				*Nature of tenure*	*No. and date of document under which the right is claimed from the Sreepadmanabha Swamy Temple*	*Name and address of the person in occupation of the land (if held by person other than land holder*	*Nature of right of the occupant mentioned in Col. 7*	*Rent payable to the temple immediately before 1-8-1971*
			Sy. No. & Sub No.	*Area*		*Wet or dry*					
				Hectare	*Ares*						
(1)	(2)	(3)	(4)				(5)	(6)	(7)	(8)	(9)

Place:

Date:

Signature of the landholder.

FORM No. 2

[*See* Rule 4 (1)]

Notice

To

....

....

....

Whereas it is seen that you are landholder holding under-mentioned Sreepandaravaka lands and that you have not filed the statement in Form No. I as required by rule 3 of the Sreepandaravaka Lands (Vesting and Enfranchisement) Rules, 1974.

You are hereby directed (under rule 5 of the said Rules) to file a statement in Form No. I within 15 days of the service of this notice, failing which said the matter will be decided on the basis of available evidence.

Description of holding

Taluk	*Village*	*Sy. No.*	*Extent*	*Name of Thandaper holder as on* 31-7-1971	*Nature of land*
(1)	(2)	(3)	(4)	(5)	(6)

Special Tahsildar

FORM No. 3

[*See* Rule 4 (2)]

Notice containing a list of holdings in respect of which the Landholders of Sreepandaravaka Lands who have not filed statements in Form I

Sl. No.	*Taluk*	*Village*	*Details of land*				*Nature of tenure*	*Name and address of Landholder*
			Sy. & Sub. Dn. No.	*Area*		*Wet or dry*		
				Hectare	*Are*			
(1)	(2)	(3)	(4)				(5)	(6)

The Landholders shall furnish statements in Form No. I within 15 days from the date of publication of this notice failing which the matter will be decided on the basis of available evidence.

Special Tahsildar

FORM No. 4

[*See* Rule 5 (2)]

Office of the Special Tahsildar
Sreepandaravaka lands, Trivandrum,
Dated:

To

Whereas it is found/from the records/and from the statement furnished by you in form No. I on enquiries conducted by me that the lands specified in the schedule below held by you under the tenure noted against each in the said schedule, you are hereby informed that an amount of Rs.................Ps....... is fixed by way of basic tax payable by you under section 8 of the Sreepandaravaka land (Vesting and Enfranchisement) Act, 1971, and an amount of Rs.................Ps......................is payable by you as compensation due on the land under section 7 of the said Act.

These amounts are payable to the Village Officer of the Village on receipt of this order

<table>
<tr><th rowspan="2">*Sl. No.*</th><th rowspan="2">*Taluk*</th><th rowspan="2">*Village*</th><th rowspan="2">*Sy. No. & Sub. Dn. No.*</th><th rowspan="2">*Wet or dry*</th><th colspan="2">*Area*</th><th colspan="2">*Nature of the tenure and details of the document under which land is held*</th><th rowspan="2">*Kind of the cultivation in the land*</th><th rowspan="2">*Basic tax at Rs. 2 per year*</th></tr>
<tr><th>*Hectare*</th><th>*Ares*</th><th>*No. & date of the document*</th><th>*nature of the document*</th></tr>
<tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td><td>(5)</td><td colspan="2">(6)</td><td colspan="2">(7)</td><td>(8)</td><td>(9)</td></tr>
</table>

Arrear of basic tax	*Amount of compensation*	*Annual rent payable in respect of the holding immediately before the appointed day*	*Date of payment of the first instalment of compensation*	*Name and address of the landholder*
(10)	(11)	(12)	(13)	(14)

Special Tahsildar

FORM No. 5

[*See* Rule 7/11]

Patta

Number	Taluk	Village
	Kist	Amount Rs. Ps.
Name and Address of Pattadar	15th January	
	15th October	
	Total	

The amount of tax as per the patta for the survey numbers mentioned below should be paid to the Village Officer/Village Assistant, Village according to the kist bundi noted above and receipt obtained thereof.

Sl. No.	*Village*	*Sy. No. & Sub. Dn. No.*	*Extent*		*Wet or Dry*	*Amount of basic tax*	*Remarks*
			Hectare	*Are*			

Station:
Date:

Special Tahsildar/
Tahsildar/
Authorised Officer.

FORM No. 6

[*See* Rule (8)]

Draft Compensation Roll

Name and address of the Landholder:

Details of holding or part thereof								*Annual amount of Sreepandaravaka tax due*			
Sl. No.	*District*	*Taluk*	*Village*	*Sy. No.*	*Sub. Dn. No.*	*Extent*	*Thandaper No.*	*Rs. Ps. Para*		*Ed.*	*Commuted value of total paddy*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Basic tax due		*Difference between Sreepandaravaka tax and Basic tax*		*Compensation payable by the landholder at the rate 16 times the difference*		*Changes if any consequent on the disposal of claims or objections*		*Actual amount of compensation payable*		*Remarks*
		Col. 12—13								
Rs.	*Ps.*	*Rs.*	*Ps.*	*Rs.*	*Ps.*	*Rs.*	*Ps.*	*Rs.*	*Ps.*	
(13)		(14)		(15)		(16)		(17)		(18)

Special Tahsildar

FORM No. 7

[*See* Rule 8]

Notice to be issued along with the Draft Compensation Roll

Name of Office.................

Station........................

Date.........................

Notice

It is hereby notified that the Compensation Roll in respect of Shri...... ....Landholder of the properties comprised in survey numbers specified below has been prepared and is kept in the office of the Special Tahsildar for Sreepandaravaka lands at .... and is open for inspection by any person interested. Claims or objections, if any, to this roll shall be preferred to the undersigned within 30 days from the date of publication of this notice.

* A copy of the roll is enclosed.

Signature:

Special Tahsildar for
Sreepandaravaka Lands

Name and Address of Landholder	*Details of properties*					
	District	*Taluk*	*Village*	*Sy. No. & Sub-Division*	*Area*	
					Acre	*Cent*
					Hec.	*Are*
(1)	(2)	(3)	(4)	(5)	(6)	

FORM No. 8

[*See* Rule 8]

Final Compensation Roll

Name and address of Landholder:

	Details of Holding								
Sl. No.	*District*	*Taluk*	*Village*	*Sy. No.*	*Sub Division No.*	*Extent*	*Thandaper Number*	*Total amount of compensation payable by the landholder*	*Remarks*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Special Tahsildar.

FORM No. 9

[*See* Rule 11]

Application for Assignment of Land on Registry

1. Name of applicant ..
2. Present address ..
3. Previous address (Full address) ..
4. Sy. No. of land applied for ..
5. Extent ..
6. Boundaries ..
7. Nature of the land (wet or dry) ..
8. If there is occupation of the land applied for, the year from which the land was occupied ..
9. Total extent under occupation ..
10. If held on lease details thereof such as period of lease, year from which the lease was sanctioned and the lease amount ..
11. Total extent of land (other than Government land) hold by the applicant or members of his family either in proprietory right or with security of tenure ..
12. Annual income of the family from sources other than Government lands ..

(To be filled up in the case of application for concessional registry)

13. Whether scheduled caste or tribe or not (If scheduled caste indicate caste also). ..
14. Occupation ..

Declaration

I do hereby declare that the details furnished in the application are correct and that I do not own any land either in proprietory right or with security or tenure except as shown above and that my annual income from all sources is Rs....................

Signature of applicant.

Place

Date:

FORM No. 10

[*See* Rule 11 (3)]

Notice

Whereas it is proposed to assign on registry .... Acres (Hectares) ....Cents (Ares) of .... lands comprised in Sy. No.......................................of ....Village in.............. ....Taluk................................notice is hereby given that all persons who may have any objections to the registry may prefer the same in writing to the undersigned within...........................

Station: *Tahsildar/Authorised Officer.*

Date:

FORM No. 11

[*See* Rule 14]

Form of order of Assignment on Registry

Shri/Smt.. Village is informed that his/her application for the land/lands described in the schedule appended to this order has been accepted and that the above land/lands is/are assigned to him/her on registry subject to the following conditions:

1. That the land/lands granted on registry shall be heritable and alienable.

2. That the registry shall be liable for cancellation if it be found that it was grossly inequitable or was made under a mistake of fact or owing to misrepresentation of facts or in excess of the limits of the powers delegated to the assigning authority or that there was an irregularity in the procedure.

3. That in the event of cancellation of the registry the assignee shall not be entitled to compensation for any improvements he/she has made on the land.

5. That in cases where registry is made subject to survey and demarcation of the extent assigned, the extent noted in the patta shall be subject to revision if any, found necessary after survey and demarcation is completed.

6. The cost of survey and demarcation shall be recovered from the assignee at the following rates:—

(i) Survey charges at........................

(ii) Demarcation charges at.....................

7. That the assignee shall be liable for the payment of the full assessment charged on the land with effect from the year in which the patta is issued. In cases where patta is issued pending survey and demarcation, the liability for land revenue or any tax or fee levied in lieu thereof shall arise from the year in which it is issued and any difference in the tax consequent on the change in extent after survey and demarcation, shall be adjusted to future land revenue or any tax or fee levied in lieu thereof due from the assignee if it is in excess of the tax due or be collected from the assignee straightway if it is less than the tax due.

8. That the land shall be subject to all local taxes and local rates payable by law or custom.

9. That the assignee shall be liable to pay the land value and tree value or as the case may be, the market value, as prescribed in rule 12. He shall also be liable to pay the survey and demarcation charges as laid down in rule 16.

10. That if the assignee does not remit the land value, tree value or the market value as the case may be within three months from the date of order sanctioning registry or as otherwise directed by the Government, the registry shall be cancelled, the occupants evicted, the land resumed and reassigned to other eligible persons.

11. That no land value, tree value, survey and demarcation charges and arrears and assessment if any shall be recovered from the assignees belonging to scheduled castes and scheduled tribes.

12. That the existing and customary right of Government and the public in roads and paths and rivers, streams and channels, running through or bounding the land, and the right of Government to share in mines and quarries adjacent to the said land are reserved and are in no way affected by the grant.

13. That this assignment shall be subject on the condition prescribed in the Sreepandaravaka Lands (Vesting and Enfranchisement) Rules, 1974, also.

Schedule of Land

District	*Taluk*	*Village*	*Sy. No.*	*Extent* *A.* *C.* *(Hect.)* *(Ares)*	*Boundary*	*Assessment payable as Land Revenue* *Rs.* *Ps.*
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Survey and demarcation charges	*Land Value*	*Tree value*	*Arrears due as per Rule 7 of the rules*	*Total amount due*
Rs. Ps.	*Rs. Ps.*	*Rs. Ps.*	*Rs. Ps.*	*Rs. Ps.*
(8)	(9)	(10)	(11)	(12)

Place:
Date:

Signature and designation
of the Assigning Authority

Declaration

I declare that I shall hold the land subject to the conditions specified above and shall abide by the rules whlch are now in force or may hereafter be made by Government in regard to registry of lands.

Sigature of Assignee

FORM No. 12

[*See* rule 18]

Appeal against decision of the Special Tahsildar (Sreepandaravaka Lands)

To

The

The day 19

The petitioner.......................................

Shows as follows:

1. Attested/Original copy of the order appealed against is enclosed.
2. Date of service of the order on the petitioner is..........
3. Matter appealed against:
   (a)
   (b)
   (c)
4. Statement of facts
5. Grounds for appeal
6. Whether the required court fee label is affixed
7. Prayers of the petitioner

Declaration

I, ...the petitioner do hereby declare that the information furnished above is true and correct to the best of my knowledge and belief.

Signature of the Appellant.

By order of the Governor,

K. V. RAMAKRISHNAN,

Revenue Secretary.

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